App. F. IX-4

1925.

File No. 27-25

Previous References
Ml 123-1686 ⅁ 10

Serial Nos. 9, 10, 14, 16, 17, 22 & 23.

Later References
Ml 27-25 Sls 26 & 27
Ml 11/3-26 Sls 1 & 3.
Ml 232-28(1-2)
Ml. 119-29 (5, 6, 14, 16, 22 & 28)

General and Revenue Secretariat.

Ml 12-31 Sls 114 & 124
Ml 171-36 & 1-2
M-78-32, 90, 133, 140, 141, 150, 155, 156, 173, 178, 184, 186 & 189

Serial Nos. 9, 10, 14, 16, 17, 22 & 23

Part B for July 1927

SUBJECT

Regarding the question of exempting Al-Mosrat officials Quarters from the Municipal taxation

Sl. 2.3. No. L. 380 dated 16-7-26
To the Deputy Commissioner Hazaribagh
Regards to the Hazaribagh municipal
Council may be asked to reconsider
their decision in the light of the
explanatory order.

Ml 23/1/28

WD 264—GPB—10,000—17-25
[App. F. III]

General and Revenue Secretariat | ml File No. 27 of 1925

Serial No.	
	No 9C 202 dated 31.12.25
9	From
	The Senior Surgeon in Burma
	Forwards copy of letter received
	from the President, Yl cl Karaan,
	declining to exempt the ot medical
	Officers quarters from the taxation and
	states that in the light of the
	G.O of 1922 exempting such quarters
Q	from taxation the bye-laws adopted
R	in the subby in 1917 have become
	out-of-date thereby requiring revision
	& requests that the bye-laws may
	be modified to make exemption possible
	in the G.O. of 1922 Flag A on which
	the Senior Surgeon's exemptions,
	has been communicated to the
	Presidents of Yl cls through the D
	By Commr's of Ds and hence the
	exemption should have been adopted
	the municipal Councils alteration
	may be invited to the G.O. if approved
	and also they may be informed that
	the Medical Officers Quarters come under
	the exemption.
	Submitted with reference
	from G.I.26. of the Senior Surgeon
	has perhaps to be consulted
	and the Council asked
	to revise the bye-laws
	Suitably
	6/1

Note—Contn. Sheet

WD 884—GPB—40,000—17-12-25
[App. F. III—2

General and Revenue Secretariat | File No. 27 of 1925.

Serial No.

3) Under the by laws of the Harrar Municipality, in the Schedule of taxes (Tit. Q) under (c) buildings belonging to Govt and used solely for public purposes and not used or intended to be used for purposes of profit unless Govt consents to the levy of tax under (c) buildings exclusively used as places of public worship for charitable but not for residential purposes, are exempt from taxation.

(1) Under the L.O of 16.8.1922 (Tit: Q) Residential quarters attached to public institutions for use of officers who have to live on the premises of those institutions shall not be liable to Municipal taxation

5) The Sh medical officer's quarters at Harrar which are not free have been taxed. The contention of the President is that the quarters at Harrar are not attached to the institution and therefore.

6) The Senior Surgeon says that as there was no space available in the compound of the Hospital, the quarters had to be built at some distance and that as the responsibility of the District medical officer is in no way lessened.

4) So long as the duties of an officer are such that he has to live on the premises of the institution and has no choice in the occupation of the quarters

NOTE—Contn. Sheet

Serial No

provides for him, the distance of such quarters from his ordinary place of business (or duty) shall be taken into consideration by the Authority to determine the liability of such quarters for the purpose of municipal tax.

2) In this case the quarters must be considered to be attached to the Hospital and therefore exempted from municipal taxation.

(Illegible) 9/1

1) The view taken by the President is erroneous. The building in question is the property of Govt. & is used for a public purpose, viz, as the quarters of Medical officers & not intended to be used for purposes of profit.

2) Hence proviso (a) to the Govt. order in the case. G.O. of 16. Aug 1922 is not inconsistent with this proviso & has not been.

12/1

12/1

6238/13/1

Illegible 15/1/26

15/1

15/1

Illegible 21/1

6238/1

Notes—Contn. Sheet

Fiscal and Revenue Secretariat | File No. 27 of 1925.

Serial No.

5) Draft revised. May kindly be approved.

2nd Dr.

16 Appd subject to reference.

6555 25/1

CHAIRMAN'S OFFICE
Dated 27. JAN. 1926
Regd. No. 5573

Drawn.

17 I have not yet seen the correction slip recd. yesterday in the morning but I may see this copy of telegram

10 D 5511 d 4/2/26
From Bombay
Requests to take suitable action under Section 173 (C) of the Bd Regulation in the matter

14 From the Dy Secretary No. 1639 By 7-4-26. States that the Hazoor Jut Council advocates agreeable to exempt the timber coming from Cultivation Reference. Copy of the memo By 7-4-26

Note—Contn. Sheet

Serial No.

issuing instructions to the Municipal council to suspend the levy of the tax pending final orders of Govt. in the matter.

18. The copy of the Secy. C resolution has not been sent. Draft calling for it is put up

Apl 15-4-26 16/4/26.

Issue CSR 19.4.26.

16 To the Secy Corp. Harbour Engr L. 6594 dy 24-4-26. calls for the resolution of the Municipal council as it has not been received

17. from the Secy Engr No 2032 dy 6-5-26. forwards copy of the resolution

19. The grounds on which the Secy declines to exempt the buildings from tax are :—

i That it is liable to tax as it is liable to income tax.

ii most buildings used for residential purposes even for charity are liable to tax N.

iii That Govt benefits in the matter as it saves them from having house rent allowance to the

NOTE—Contn. Sheet

D. No. 21

Serial No.

20. As the Govt have declined to exempt the building from Income Tax, the D.C. has issued orders under Section 174(1) suspending the levy of tax, pending final orders of Govt. According to Section 174(1) the D.C can suspend the assessment only if in his opinion it is likely to cause public enquiry or annoyance or to lead to a breach of peace or is contempt. In the present case the D.C has perhaps suspended the Tax as it is contemptuous. If this is approved, the D.C. order has to be confirmed by Govt under Section 174(2) before

21 In view of the orders passed by govt in Govt. Ord 1605-69 No. 171-Mis of 16th August 1922, and the provisions contained in proviso (a) to Section 59 of the Municipal Regulations, the order of the D.C has to be confirmed

The reasons urged by the Municipal Council in declining to grant exemption are not tenable.

The order of D.C (H.B) may be confirmed

Please put up a draft letter for my clear signature

Note:- Contd. Sheet

General and Revenue Secretariat

File No. 27 of 192 5

Serial No.

Subject the legal position of meeting the arguments in the Privy Council case. This is an appeal principle & has to be Subject to decision. Decision in the first time this section is used by H.C.

22/5

24/5

24

A note is sent up

25.5.26 26 25- Memo for the Hon'ble Minister

29 25/5-

26. Typed note sent up

26/5- 26.

27/5-

26 For the reasons given in the note, the order of the may be confirmed

1022 29/5 27 Memo signed (Post dated 29/5-) 29

31/5

28 It seems desirable first to pass a G.O. enabling that in the first portion of the G.O. of the 26th used above the words used in the Notification so as

Note—Contn. Sheet

Serial No.

include speaker if not actually on the premises, for meals + address the said 'or near' after on his last before his.

29 The attention of the Munsif should be drawn to this rule + they asked to issue same order; & if they shall fail to do so, the AG's order may be enforced.

1/6/26
1-6-26

30 Draft please
1/6

31. Draft sent up
2-6-26 K 6216/26

32 What about the requisite for preparing explaining the provisions are. The sheets be given for this

28
1/6

33. Another enquiry also arises
7/6/26 K 6876/26 34 Fair copy sent up as revised

10/6/26

35 A draft is prepared with reference to para 28 of the Rules.

28
10/6/26

10203
8/6

3.6 Draft may be sent

NOTE—Contn. Sheet

WD 01264—GPB—40,000—17-12-25
App. F. III—2]

General and Revenue Secretariat | Ind File No. 27 of 1925

Serial No.

37 Has the Municipal Council
itself agreed to this
And the file was by me
marked for the same matter
before.

13/6 8.1.14.6

38. Please see linked file
Ind 27-25 in which the clerk
Dey Nath has consented
to exempt the D-in-C quarters
from taxation the refund Rs
15/- already paid for this.
The present file refers to
taxation of Harmon D-in-C
quarters which is similar
to that of the Nath

16.6.26 Add Member
Dy Secy
Dy Secy
Dy Secy

WD 71884—GPB—40,000—17-12-
App. F. III—3]

General and Revenue Secretariat | Year File No. 27 of 192 5

Serial No.

A Draft for order confirming the dismissal is put up as directed. Before consideration whether before this order is signed a letter may not issue to the Appellant explaining briefly & invite his attention to the Govt. Order & explanatory order & asking him to reconsider his decision and to intimate whether he can say did not do so, his order would be confirmed. A draft letter is also put up for consideration. (vide para 2 of the note)

Put up para 10.

L.H.D. 27

(A.) may perhaps be done

Left Knight 30 6/7.

365/127

12th Inst

Two initialled Drafts 30 12/7

are submitted. Which may be issued

Dr 14/7

8th 14.7

27 14/7

22 G.O. Ms. No. 323-76 Dy 8-7-76 Govt. Press of Andhra ... Dismissed ... will be the appeal to ...

Revenue (Services) ... to ... the ...

[illegible] Govt. Press

WD 01884—GPB—40,000—17-12-26

General and Revenue Secretariat | Ref File No. 29 of 1925

Serial No	
	of public Institutions are exempt from that taxation
23.	D.C Hamirpur's No. 38T dt. 18-7-26. Requests that the Assessment Council may be asked to reconsider their decision in the light of the explanatory order Rs. 20-22.

Note.—Contn. Sheet

The District Medical Officer's quarters at Hassan, which is rent free have been taxed by the Municipality on the ground (1) that the building is not attached to a public institution viz. the Hospital building and (2) that under the Bye-laws sanctioned for the unicipality, exemption from taxes can be granted only to buildings exclusively used as places of public worship for charitable, but not for residential purposes. The Senior Surgeon reported the matter to Government in December 1932 and stated that the District Medical Officer's quarters had to be built at some distance from the Hospital as there was no space in the Hospital compound, that the responsibility of the District Medical Officer was in no way lessened by his occupying the quarters outside the Hospital compound and that therefore the building should be exempted from the taxation under [illegible] dated 16th August ...

2. The Deputy Commissioner was thereupon informed that as the building is the property of Government and is used for a public purpose not intended to be used for purposes of profit, it should be exempted from taxation under proviso (a) to section 89 of the Municipal Regulation and that Govt. order dated 16th August 1932, is not also inconsistent with the said proviso. He was accordingly asked to take action under Section 175 (c) of the Municipal Regulation. The Deputy Commissioner has now reported that as the Hassan Municipal Council are not agreeable to reconsider the matter and exempt the building from taxation, he (Dy.Commr.) has under Section 174 (1) issued instructions to the President of the Municipal Council to suspend the levy of the tax pending final orders of Government in the matter.

2. The point for consideration now is whether the Deputy Commissioner's action has to be confirmed -- under Section 17-A (2).

The ~~arrangements~~ arguments advanced by the Municipal Council are ~~already~~ clearly set forth in their resolution sent with the P.U.D. and are:-

i. The rental value is liable to tax as it is liable to income tax.

ii. All buildings used for residential purposes even for charity are taxable.

iii. Free quarters cause profit to Government as it saves them from paying house rent to the Officer and

iv. The building is not attached to the Hospital

The counter arguments are given in paras 5-10 of the office notes and are briefly:-

1. The building is a Government property and is used for a public purpose viz. quarters for the District Medical Officer and is not intended to be used for purposes of profit. This building is used for residential purposes not for the personal convenience of the District Medical Officer but for making his services available to public at all times. The reason for the building being outside the Hospital Compound has already been explained. Therefore - Government do not appear to derive any profit by this ~~arrangement~~ arrangement. The question of rental value too -- does not seem to arise as the building has been -- erected at Government cost and given out free for providing ready medical aid to public resorting to the hospital.

Proviso (a) to Section 59 is also very clear viz. that no tax referred to in that Section as -- leviable by a Municipal Council other than a Special Sanitary Cess or a water rate shall, without the express consent of Government, be leviable in respect

of any building or part of any building belonging to Government and used solely for public purposes and not used or intended to be used for purposes of profit. -- The building is a public building and is not used for purposes of profit and the Government may not agree to its being taxed by any other tax, other than a Sanitary Cess or water rate. There is also one other argument of the Municipality viz. that the bye-laws passed by the Council in 1917 exempted only buildings exclusively used as places of public worship for charitable purposes. This also cannot be accepted, ~~also~~, as bye-laws cannot enact provisions contrary to the substantive provisions of law and where they do so, they have to be considered a invalid.

In these circumstances the levy of a building tax on the building in question does not seem to be legal and the orders of the Deputy Commissioner may therefore be confirmed.

Lajpat Rai
8.9.
2975.

27/5

26335

MYSORE MEDICAL DEPARTMENT

No. G. C. 202

OFFICE OF THE SENIOR SURGEON
WITH THE GOVT. OF MYSORE,

BANGALORE... 31st December 192 5

FROM Dr. B. Mahomed Usmon L.M.S.,
Senior Surgeon with the Government of
His Highness the Maharaja of Mysore,
Bangalore.

2 JAN. 1926

GENERAL & REVENUE SECT. LOCAL SECT.

To The Secretary to Government,
Local and Legislative Departments,
Bangalore.

Sir,

In forwarding herewith a copy of letter No. 496 dated 23-11-25 from the President, Municipal Council, Hassan, regarding the question of exempting District Medical Officer's quarters from the Municipal taxation as per Government Order No. L. 1605-65/Med. 171-21-8 dated 16-8-22, I have the honor to state that the Government Order provides "that if the duties of an officer are such that he should live in close proximity to a public institution and if he is provided with free Government quarters on that account, his occupation of such quarters would be for a public purpose and such buildings ought to be exempted from Municipal taxation." So far as the liability to Municipal Taxation is concerned, I am of opinion that the only question to be considered is 1) whether the building is or is not a Government one and (2) whether declared as official quarters of an officer bound to occupy the same by virtue of his official duties. That the building itself should be in the premises of the hospital, is no doubt the underlying principle on which the title of an officer to rent free quarters is based and is allowed by the Government. In Hassan as no space in the premises was available the building had to be constructed at some distance. But the responsibility of the District Medical Officer is in no way affected by this circumstance.

As the bye laws sanctioned in 1917 are stated to exempt from taxation only buildings exclusively used as places of public worship for charitable purposes, I request that necessary orders of Govern may kindly be passed to modify the said byelaws in the light of the

the Government Order above referred to, which was issued in August 1922, a later date, and which expects such a correction being effected. The Presiden of other Municipalities have allowed the exemption of these quarters fr Municipal Taxation as per Government Order.

I have the honor to be,

Sir,

Your most obedient servant,

J. W. Thomas

VOR. Senior Surgeon.

Letter No. 496 dated 23-11-25 from the President, Town Municipal Council, Hassan, to the District Medical Officer, Hassan.

In reply to his communication No. 582 dated 13-8-25 forwarding copy of Senior Surgeon's No. D.C. 24 dated 6-8-25 requesting to exempt the Municipal tax of the District Medical Officer's Quarters at Hassan and refund the amount paid this year, has the honor to point out, that Government, in their order No. L. 1605-65/Ml.171-21-8 dated 16-8-22 have clearly stated " that residential quarters attached to public institutions for use of officers who, under the rules, have to live on the premises of these institutions, shall not be liable to Municipal taxation."

The District Medical Officer's quarters at Hassan, does not come under the purview of the above said Government Order, in as much as the same is not attached to the public institution. Besides, exemption from Municipal taxes on buildings exclusively used as places of public worship for charitable, but not for residential purposes has been provided in the Schedule of taxes attached to the Bye-laws framed by this Municipality and sanctioned by Government in their order No. 6147-Ml.123-16-10 dated 21-3-1917.

Under the circumstances, the undersigned regrets to say that it is not possible to exempt the District Medical Officer's quarters from Municipal Taxation and refund the amount paid this year, as desired by him.

****

"Copy"

Senior Surgeon.

1. 247/26.

Fair Draft.

Jul 27-25-10

To

The Deputy Commissioner,

Hassan District, Hassan.

Sir,

I am directed to forward herewith copies of correspondence received from the Senior Surgeon in Mysore, with his letter No.G.C.202 dated 31st December 1925 together with the enclosure thereto in the matter of the refusal of the Hassan Town Municipal Council to exempt the District Medical Officer's quarters at Hassan from Municipal Taxation on the ~~score~~ ground that the building ~~is not~~ does not fall within ~~covered by~~ the exemptions mentioned in the schedule appended to the Bye-Laws sanctioned in Government Order No.L. ~~1605-65~~ 6147-65/Ml.123-16-10 dated ~~26th August~~ 15th August 1917, and to state that in view of the fact that the building in question is the property of Government and is used for a public purpose, viz., as the quarters of the District Medical Officer and not intended to be used for purposes of profit, proviso (a) to Section 59 of the Regulation applies to the case and that the Government Order No. L.1605-65/Ml. 171-21-5, dated 16th August 1922 exempting the residential quarters from Municipal Taxation is not inconsistent with the proviso, ~~and that this may be pointed out to the Municipal Council so that they may reconsider the matter and take necessary action.~~

I am therefore to request you to take suitable action under Section 173 (c) of the Municipal Regn in the matter.

I have, etc.,

Secty. to Govt.
Local and Legisl. Deptt.

M 27-25-14

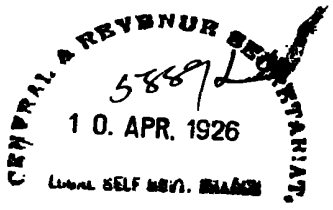
24450
5021

No. Dis. 1639/25.L.S.G.
Encl.

Office of the Deputy Commissioner,
Hassan District,
Dated Hassan, the 7th April 1926.

From

R. Nanasamy Rao, Esq.,
Deputy Commissioner,
Hassan District.



B. Nagappa, Esq., Bar.-at-Law.,
Secretary to Government,
Local and Legislative Departments,
Bangalore.

With reference to your letter No. L 5511/ML 27-25-10 dated 4th February 1926, asking me to take suitable action under section 173(c) of the Municipal Regulation in the matter of exempting the District Medical Officer's quarters at Hassan from the Mohatarfa taxation, I have the honour to state that a copy of your letter of reference together with a copy of its enclosure was forwarded to the President of the Municipal Council, Hassan, to place the matter before the Council and take needful action and communicate the result by the 15th March 1926. The President has, with his letter No. [illegible] dated the 14th instant, furnished me with a copy of the proceedings of the Municipal Council on the subject, which is enclosed herewith for information and favour of orders of Government.

Since the Municipal Council are not agreeable to exempt the building in question from taxation, I have issued instructions to the President of the Municipal Council, suspending the levy of the Mohatarfa tax in respect of the building pending final orders of Government in the matter. A copy of my order communicated to the President is enclosed for information.

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Hassan District.

pvg

L.Dis.1639-25/L.S.G.

Office of the Deputy Commissioner,
Hassan District,
Dated Hassan, the 7th April 1926.

Official Memorandum.

Whereas it is noticed that the Hassan Town Municipality are levying Mohatarfa tax in respect of the District Medical Officer's quarters situated within their Municipal limits at Hassan vide their resolution dated 27th February 1926, a copy of which was received with the President's letter No. 1030 dated 14th March 1926, and as it is found that such taxation of a building which is the property of Government and used for public purpose, is illegal under the bye-laws of the Hassan Town Municipality sanctioned in G.O. No. L 6147/ M.L. 123-16-10 dated 21st March 1917 and the proviso (a to Section 59 of the Mysore Municipal Regulation, read with G.O. No. L 1605-25/ M.L. 17-21-8 dated 16th August 1922, it is hereby ordered in exercise of the powers vested in the undersigned under Section 174 (1) of the Municipal Regulation that the levy of the Chatarfa tax in respect of the District Medical Officer's quarters at Hassan, be suspended, from this date pending final orders of Government in the matter.

Sd. M. Manasamy Rao

Deputy Commissioner,
Hassan District.

Copy

Deputy Commissioner,
Hassan District.

pvs

APP. F. VI. Gl.]

SUBJECT:-

Diary No. of letter replied to.....

General and Revenue Secretariat
( )
the 192

Date of issue 24/4/26.

Signed by W.C.E.R.

List of enclosures.....

Copied by.....

Examined by.....

Section Rel
File No. 27-25
Serial No. 16
No. L. 6594

To Mr. D.C. Hanson

Sir

With ref to your letter no. L dis 1639 dt 7-4-26. re the exemption of the Hanson Dt. and 4 years grades from moharrafa tax I am directed to state in respect that the copy of the resolution of the Govt of Hanson not annexed in the matter said to have been sent with your letter has

over

WD 0502—GPB—31,000—17-8-25

not been receive[illegible] on.
this office and to request
that the same may
be forwarded for the
orders of Govt.

Thanks

19.4.46.

[illegible]

No. L. Dis 2032-25 47218
L.S.G. Sec. I.

Office of the Deputy Commissioner,
Hassan District,
Dated Hassan, the 6th May 1926.

From

R. Nanasamy Rao, Esq.,
Deputy Commissioner,
Hassan District.

GENERAL & REVENUE DEPARTMENTS
6226
13 MAY 1926
LOCAL SELF GOVT. BRANCH

SECY.
2 MAY 1926

To

B. Nagappa, Esq., Bar.-at-Law.,
Secretary to Government,
Local and Legislative Departments,
B a n g a l o r e.

mc 27-25-17

Sir,

As desired in your letter No. L. 6594/L.L. 27-25-16 dated 24th April 1926, I have the honour to forward herewith a copy of the resolution of the Hassan Town Municipal Council referred in this office No. L. Dis. 1639-25 dated 7th April - 1926.

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Hassan District.

pvg

Proceedings of a meeting of the Hassan Town Municipal Council held in the Municipal Office, Hassan, on Saturday the 27th. February 1926.

X X X

X X X

V. Read Memo No. R.O.Cr 1639-25/L.S.G. dated 14-2-1926 from the Deputy Commissioner, Hassan District forwarding for information and early needful action copy of Local and Legislative secretary's letter No. L.5551/M1.27-25-10 dated 4-2-1926 in the matter of exempting the District Medical Officer's quarters at Hassan from Municipal Taxation.

Resolution:- Resolved that in as much as the rental value is liable to income tax, the proviso to section 59 cannot apply to this. If it is liable to income tax it is also liable to Municipal tax. Attention may be also be invited to two further considerations (1) Buildings used for residential purposes even if for charity are liable to Municipal taxes under the same proviso (2) Free quarters ensure to Government profit in as much as it saves them from paying house rent allowances to their officers. The Government order therefore cannot be held to cover a building not situated in or near the institution. A reply may be sent to the Deputy Commissioner according.

X X X

X X X

Sd/- H. Boranmah,

President, Town Municipal Council,

Hassan.

True Copy

H Boranmah

President, Town Municipality,

Hassan.

G.R.S. VE G 34]

SUBJECT.....

Diary No. of letter replied to..... .....

Section Rel
File No. 27-12
Serial No. 282

General and Revenue Secretariat

( )

the *192*

Proceedings of the Government of His Highness the Maharaja of Mysore

Date of issue.... 6/7/26
Friday P.

Signed by.....

Read— G.O No. K 1605-6 Rel 171-21-8 dt 16.8.24 exempting roadside gardens attached to public institutions from payment of land taxation

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette, English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette, Kannada Part ?

Order Thereon No. L 323-76.

The object of G.O. in bringing this about was that the duties of ... Such that he should live in close proximity to a public institution and

has no choice in the matter
and if he is provided with
sufficient quarters on that account.
This exemption of such quarters
should be for a public purpose
and that such buildings should
therefore be excepted from such
taxation under provisions (a) to
(section 34, of the next Regulation
next the end of the words.
"use to live on the premises
of those institutions," in the
last sentence of the proposed
Regulation above has given
rise to some doubts as to
whether the quarters of the employees
of local taxation when they
are not actually, situated,

The premises of public
institutions. With a view
to remove such doubts,
the words "in or near" 15
should be added after the
words "use to live on,"
in the last sentence of
proposed new section of the
Income-tax Act which will read as
follows with the above
amendment.

[Here enclose the amended
Order.]

Exemption should also be granted to buildings used as residences for the employees of the institutions and not merely to the buildings used for the purposes of the institutions themselves.

List of enclosures.

Copied by

Examined by

WD 1939—GPD—1,000,00—11-1938

Yours faithfully,
for Secretary to the Government of India.

Sec. to Govt.

L 380

To

The Deputy Commr. Hassan District.

Sir,

With reference to the correspondence ending with your letter No.L.Dis.2052 dated 6th May 1926 re. the exemption of the Hassan D.B.O's quarters from Municipal tax, I am directed to invite attention to the explanatory order passed by Govt. in regard to the interpretation of Govt. order of the 16th August last and to request that the M.C. may be asked to reconsider their resolution in view of the above order, and they may be intimated that in case they are not prepared to exempt the building from taxation, Govt. will have to confirm our order.

I have etc.,

I & L Secy. to Govt.

No.Acc.134-26/L.S.C.

Office of the Deputy Commissioner,
Hassan District,
Dated Hassan, the 28th October 26.

From

K. Ramasamy Rao, Esq.,
Deputy Commissioner,
Hassan District.

To

B. Rangappa, Esq., Bar-at-Law.,
Secretary to Government,
Local and Legislative Departments,
B a n g a l o r e.

S i r,

In reply to your reminder No.L.2459 dated the 4th October 26 re: the exemption of the District Medical quarters at Hassan from Chatarfa Tax, I have the honour to state that the President of the Hassan Town Municipal Council, who was, in this office No.134-26/L.S.C. dated 15-6-26, requested to move the Municipal Council and furnish their resolution in the matter by the 15th August 26 has not responded so far. He has this day been again addressed in the matter. As soon as his replies is received, a further communication will be made to you on the subject.

I have the honour to be,
S i r,
Your most obedient servant,
Deputy Commissioner,
Hassan District.